

**IN THE CLAIMS**

Kindly amend the claims as follows.

1. (Currently amended) A reversible child resistant closure system comprising:

a container defining an open top;

a cap adapted for mating engagement with the top of said container in a child-resistant closed configuration and a non-child resistant closed configuration;

said cap including an upper portion defining an axial plug having an outer surface including a non-child resistant engaging means for engaging said container, said upper portion further including an upper circumferential outer skirt in radially spaced concentric surrounding relation with said plug outer surface;

said cap including a lower portion defining a lower circumferential [outer] skirt including a child-resistant engaging means for engaging said container; [and]

said upper circumferential outer skirt disposed in concentric radially inward relation with said lower circumferential skirt;

a resilient insert within said cap, said insert disposed for axially contacting the open top of said container when said cap engages said container in the child-resistant configuration.

2. (Currently Amended) A reversible child resistant closure system comprising:

a container having a generally cylindrical wall having an inner surface and an outer surface, and defining an open top;

said cylindrical wall defining a plurality of circumferentially spaced cam latches projecting radially outward from said outer surface proximate said top;

said cylindrical wall inner surface defining internal threads;

a cap adapted for mating engagement with the top of said container in a child-resistant closed configuration and an alternate non-child resistant closed configuration;

said cap including an upper portion defining an axial plug having an outer surface defining external threads adapted for [threaded] threaded engagement with said internal threads on said container cylindrical wall inner surface in the non-child resistant closed configuration;

said cap upper portion further including an upper circumferential outer skirt in radially spaced surrounding relation with said plug outer surface, said outer skirt defining a top rim;

said cap including a lower portion defining a lower circumferential outer skirt including circumferentially spaced radially inwardly projecting locking lugs for engaging said cam latches on said container outer surface; and

said upper circumferential skirt being concentrically disposed and radially inwardly spaced relative to said lower circumferential skirt.

3. (Previously Presented) A reversible child resistant closure system according to claim 2, wherein said outer skirt top rim contacts said cam latches thereby functioning as a stop when said cap engages said container in the non-child resistant configuration.

4. (Previously Presented) A reversible child resistant closure system according to claim 2, wherein said lower circumferential skirt includes a textured outer surface.